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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

In re:)	Bankruptcy No. 00C-29460
J D SERVICES, INC.,)	Chapter 7
Debtor.)	Hon. Glen E. Clark

TRUSTEE'S RESPONSE TO APPLICATION OF DAWN TO DUSK AND POPLAR GROVE, LLC, FOR PAYMENT OF ADMINISTRATIVE EXPENSES ARISING AFTER COMMENCEMENT OF THE CASE PURSUANT TO 11 U.S.C. § 503(B)

R. Kimball Mosier, Chapter 7 trustee (the "Trustee") hereby responds to the Application of Dawn to Dusk, a trust organization, and Poplar Grove, L.L.C. (together "Dawn to Dusk") for the allowance and payment of administrative expenses pursuant to 11 U.S.C. § 503(b) in the amount of \$76,097.50 as follows.

1. J D Services , Inc. ("JDS" or the "Debtor") commenced this case under chapter 11 of the Bankruptcy Code by filing a voluntary petition on August 24, 2000. The case was converted to chapter 7 by Order dated September 21, 2000. The Trustee was appointed by the United States Trustee on September 21, 2000. His interim appointment became permanent

212

on October 19, 2000. The Debtor's active operations were terminated by the Trustee upon his appointment.

2. From August 24, 2000, when the Chapter 11 case was filed, until September 21, 2000, the Debtor operated its business and incurred expenses, many of which were not fully paid by the Debtor. The Trustee currently believes that outstanding, unpaid Chapter 11 administrative expenses could be in excess of \$7,000,000. Amounts currently held by the Trustee are a fraction of this total and may all be subject to liens of secured creditors. The Trustee is currently investigating possible approaches, including negotiated settlements with secured creditors, to free up funds for distribution to creditors, and believes that some distribution will be made at least to holders of Chapter 11 administrative expense claims, but it is not clear at this time what percentage distribution that might be. Moreover, allowed Chapter 11 administrative expense claims are subordinate under 11 U.S.C. § 727(b) to allowed Chapter 7 administrative expense claims.

3. It appears that Dawn to Dusk's payments to the Debtor for services were made during the Chapter 11 period of the case and that any claim arising in favor of Dawn to Dusk would, therefore, give rise to an administrative claim in the Chapter 11 period of the case.

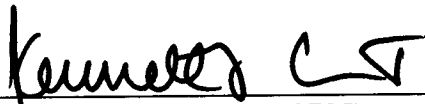
4. Until the Trustee is able, through settlement or otherwise, to have sufficient unencumbered funds to make some distribution to Chapter 11 claimants, the Trustee is reluctant to incur the expenses of reviewing Chapter 11 administrative claims asserted by Dawn to Dusk and other parties to ensure that the proper amount is being asserted. The Trustee does not dispute that Dawn to Dusk may be entitled to a Chapter 11 administrative expense, but would prefer to postpone careful investigation and review thereof until a time when the Trustee has

determined that funds will be available for distribution to holders of Chapter 11 administrative claims.

WHEREFORE, the Trustee respectfully requests that the Court deny or postpone consideration of allowance of a Chapter 11 administrative expense claim for Dawn to Dusk or payment thereof pending a determination by the Trustee that there will be funds available for distribution to holders of such claims.

DATED this 16th day of April, 2001.

LeBOEUF, LAMB, GREENE & MacRAE, L.L.P.

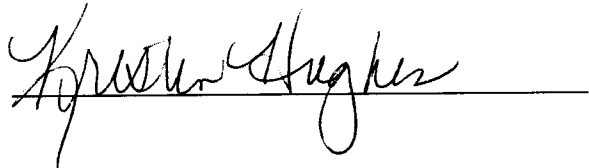
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CERTIFICATE OF SERVICE

I hereby certify that the foregoing Response was served this 16th day of April, 2001 via first-class mail, postage prepaid, on the parties listed on the attached pages.

A handwritten signature in cursive script, reading "Kristin Hughes", is written over a horizontal line.

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